

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
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<i>Counsel to the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , ¹	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**DECLARATION OF MICHAEL GOLDBERG AS PLAN ADMINISTRATOR IN
SUPPORT OF OBJECTIONS OF PLAN ADMINISTRATOR TO (I) EMERGENCY
MOTION OF COMMON STOCK EQUITY INTEREST HOLDERS FOR
CERTIFICATION OF DIRECT APPEAL TO THE UNITED STATES COURT OF
APPEALS FOR THE THIRD CIRCUIT AND (II) EMERGENCY MOTION OF
COMMON STOCK EQUITY INTEREST HOLDERS FOR STAY AND ASSOCIATED
RELIEF PENDING APPEAL PURSUANT TO FED. R. BANKR. P. 8013(D) AND 8007**

Pursuant to 28 U.S.C. § 1746, I, Michael Goldberg, under penalty of perjury, declare as follows:

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

1. I am the Plan Administrator under the above-titled and numbered Debtors' confirmed *Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and Its Debtor Affiliates* (as amended, the "Plan").² I submit this Declaration in Support of my *Objections* to (i) the *Emergency Motion of Common Stock Equity Interest Holders For Certification of Direct Appeal to the United States Court of Appeals for the Third Circuit* [Docket No. 2450 and 2450-1] (the "Certification Motion"), filed by Neely Das and Gabriel Rostom ("Movants") and (ii) the *Emergency Motion of Common Stock Equity Interest Holders for Stay and Associated Relief Pending Appeal Pursuant to Fed. R. Bankr. P. 8013(d) and 8007* [Docket Nos. 2455, 2471] (the "Stay Motion") filed by Movants.

2. Except as otherwise indicated, the statements in this declaration are based on: (a) my personal knowledge of the Debtors' business operations since my appointment as Plan Administrator; (b) my review of relevant documents including the Stay Motion and the Certification Motion; (c) information provided to me by, or discussions with, members of my management team, other employees, or the Debtors' other advisors; and/or (d) my general experience and knowledge. I am authorized to submit this declaration. If called upon to testify, I can and will testify competently as to the facts set forth herein.

3. On September 14, 2023, the Bankruptcy Court entered an Order confirming the Plan [Docket No. 2172] (the "Confirmation Order"). On September 29, 2023 (the "Effective Date"), the Debtors filed the *Notice of (I) Entry of the Order (A) Approving the Disclosure Statement on a Final Basis and (B) Confirming the Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and its Debtor Affiliates and (II) Occurrence of Effective Date* [Docket No. 2311].

² Unless otherwise defined herein, all defined terms will have the meanings ascribed to them in the Plan.

4. Prior to confirmation, the Debtors had conducted a number of court-approved asset sales which generated certain sale proceeds. The Plan established the process for distributing those sale proceeds as well as monetizing any remaining assets of the Debtors. The Plan vests the Debtors' assets in the Wind-Down Debtors, who, at my direction and with oversight from the Oversight Committee, will be responsible for monetizing and thereafter distributing such assets to Holders of Allowed Claims in accordance with the Waterfall provisions of the Plan.

5. Pursuant to the Plan, on the Effective Date, I became the sole representative of the Wind-Down Debtors and assumed responsibility for purposes of resolving certain claims, performing claims reconciliation, and objecting to claims in accordance with the terms of the Plan Administrator Agreement. At this time, I have not started the claims review or objection process as to any Class of Claims against any of the Debtors.

6. Pursuant to the Plan, all common stock Interests (as defined in the Plan) in Debtor Bed Bath & Beyond, Inc. ("BBB") were "cancelled, released, and extinguished." *See* Plan, Art. III.B.9. Section IV.D of the Plan provided for the cancellation of all securities of the Debtors, including common stock, preferred stock and warrants, as of the Effective Date of the Plan without need for any further action.

7. In order to effectuate the administrative cancellation of the CUSIP numbers associated with the BBB common stock, preferred stock and warrants, on October 18, 2023, counsel for the Debtors prepared on my behalf, Null, Void and Worthless Event Questionnaires (the "NVWQ") for each class of security. A true and correct copy of the NVWQ for Common Stock is attached hereto as **Exhibit A**, the NVWQ for Preferred Stock is attached hereto as **Exhibit B**, and the NVWQ for Warrants is attached hereto as **Exhibit C**. These Exhibits are incorporated herein for all purposes. Equiniti, BBB's transfer agent, submitted the three attached NVWQs to

Depository Trust Corporation (“DTC”) to complete the deletion process. I have been informed by DTC that the process has been completed and all CUSIP numbers for BBB common stock, preferred stock and warrants have been cancelled.

I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information and belief.

Dated: October 27, 2023

/s/ Michael Goldberg
By: Michael Goldberg
Title: Plan Administrator